

18840-6

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OF COUNSEL  
URBAN A. LESTER

December 12, 1995

Mr. Vernon A. Williams  
Secretary  
Interstate Commerce Commission  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are two (2) copies of a Memorandum of Reassignment of Leases, dated as of December 1, 1995, a secondary document as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177.

The enclosed document relates to Memorandum of Lease duly filed with the Commission under Recordation Number 18840.

The names and addresses of the parties to the enclosed document are:

Assignor : BA Leasing & Capital Corporation  
Four Embarcadero Center, Suite 1200  
San Francisco, California 9411

Assignee : First Security Bank of Utah, National Association  
79 South Main Street  
Salt Lake City, Utah 84111

A description of the railroad equipment covered by the enclosed document is set forth on Exhibit A attached to the Reassignment.

The Reassignment is being made by the Assignor pursuant to the Assignment, Assumption and Release Agreement, dated as of December 1, 1995, which has been filed under Recordation Number 18576-A.

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Mr. Vernon A. Williams  
December 12, 1995  
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Also enclosed is a check in the amount of \$21.00 payable to the order of the Interstate Commerce Commission covering the required recordation fee.

Kindly return one stamped copy of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in cursive script, appearing to read 'R. Alvord', written in black ink.

Robert W. Alvord

RWA/bg  
Enclosures

18840-C

MEMORANDUM OF REASSIGNMENT OF LEASES dated as of December 1, 1995, made by BA Leasing & Capital Corporation, a California corporation (the "Assignor").

WHEREAS ACF Industries ("Lessor") has entered into the heading "Car Service Co (the "Leases") with the lessee covering the railroad equipment and number in said Exhibit

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WHEREAS a memorandum recorded with the Interstate Commerce Commission pursuant to section 11303 of Title 49 of the United States Code, dated as of December 17, 1993 (the "Security Agreement"); and

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WHEREAS the Lessor has assigned all of its right, title, and interest in and to the Leases, the Equipment, the proceeds thereof and certain other collateral to the Assignor pursuant to that certain Assignment and Security Agreement (Chattel Mortgage) dated as of December 17, 1993 (the "Security Agreement"); and

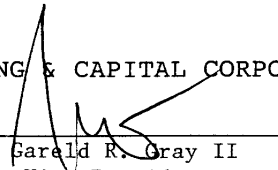
WHEREAS a memorandum of such assignment has been recorded with the Interstate Commerce Commission pursuant to section 11303 of Title 49 of the United States Code; and

WHEREAS the Assignor is assigning all of its right, title, and interest in and to the Leases, the Equipment, the proceeds thereof and the other collateral specified in the memorandum relating to the Security Agreement to First Security Bank of Utah, National Association, as trustee (the "Assignee"), pursuant to that certain Assignment, Assumption and Release Agreement dated as of December 1, 1995, among Assignor, Assignee and Lessor.

IN WITNESS WHEREOF, the Assignor wishes to show for the public record the assignment of the Leases, the Equipment and the proceeds thereof and the other collateral specified in the memorandum relating to the Security Agreement, and accordingly has caused this memorandum to be executed by one of its officers thereunto duly authorized, as of the date first above written.

BA LEASING & CAPITAL CORPORATION

by

  
Name: Garold R. Gray II  
Title: Vice President

## EXHIBIT A

<b>Lessee</b>	<b>Car Service Contract #</b>	<b>Identifying Numbers</b>	<b>Number of Cars</b>	<b>AAR Designator</b>
ASH GROVE CEMENT COMPANY	5957	ACFX 52920	1	C114
ASH GROVE CEMENT COMPANY	5957	ACFX 52927	1	C114

EXHIBIT B

Lessee: ASH GROVE CEMENT COMPANY

Date of Recordation: 6/9/94

Recordation Number: 18840

[RICE--ATTY/EXB.WPF/22D/4265]